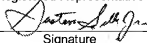


CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on May 25, 2006.

Gustavo Siller, Jr., Reg. No. 32,305

Name of Applicant, Assignee or
Registered Representative



Signature

Our File No. 9281-4746
Client Reference No. N US03001

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)

Naoya Hasegawa)

Serial No. 10/784,014)

Filing Date: February 20, 2004)

For: SPIN VALVE MAGNETORESISTIVE)

ELEMENT HAVING PINNED)

MAGNETIC LAYER COMPOSED OF)

EPITAXIAL LAMINATED FILM HAVING)

MAGNETIC SUBLAYERS AND)

NANOMAGNETIC INTERLAYER)

Examiner: Allen J. Heinz
Art Unit: 2627

Response to Restriction Requirement

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Restriction Requirement dated April 28, 2006, please
amend the application as follows:

A listing of the Claims begin on page 2 of this paper.

Remarks begin on page 16 of this paper.